

2025 FINANCIAL SUMMARY

<u>Jan-Dec 2025</u>	<u>Income</u>	<u>Expenses</u>	<u>Total</u>
Actual	196,583.04	(192,045.97)	4,537.07
Budget	<u>188,043.08</u>	<u>(191,043.08)</u>	<u>(3,000.00)</u>
Difference	8,539.96	(1,002.89)	7,537.07

USCL Proposed Operational Budget for 2026

Acct #	Account	2026 Budget	2025 Actuals	2024 Actuals	2023 Actuals	2022 Actuals	2025 Actual vs 2026 Budget	% Change
INCOME								
4001	Tithe Income	161,500.00	157,954.00	158,419.68	151,837.61	148,111.77	3,546.00	2.2%
4015	Misc. Income	1,600.00	1,702.12	1,448.75	1,580.79	2,078.17	(102.12)	-6.4%
4050	USCL Classes	2,500.00	2,325.61	3,047.50	3,216.75	8,795.02	174.39	7.0%
4060	Facility Rentals	21,720.00	19,385.91	13,491.73	4,591.15	2,441.01	2,334.09	10.7%
4100	Book Sales	150.00	147.00	182.00	182.00	373.00	3.00	2.0%
4200	Bank Interest	3,000.00	4,686.18	3,676.14	1,267.46	369.73	(1,686.18)	-56.2%
4400	Gifts In-Kind	5,600.00	10,382.22	3,499.87	5,556.61	199.97	(4,782.22)	-85.4%
4500	Restricted				25.43	(295.96)	-	
TOTAL INCOME		196,070.00	196,583.04	183,765.67	168,257.80	162,072.71	(513.04)	-0.3%
4150	COG	(200.00)	-	(44.72)	(191.16)	(53.70)	(200.00)	100.0%
GROSS PROFIT		\$ 195,870.00	\$ 196,583.04	\$ 183,720.95	\$ 168,066.64	\$ 162,019.01	\$ (713.04)	-0.4%
EXPENSES								
6200	Facilities	42,333.00	35,941.02	31,988.15	29,230.24	34,472.90	6,391.98	17.8%
7000	Ministry Ops	103,843.00	103,135.78	104,379.82	104,024.56	103,569.30	707.22	0.7%
7800	Tithes (10%)	19,587.00	19,661.71	18,193.60	18,065.98	17,160.32	(74.71)	-0.4%
8000	Team Expenses	34,107.00	33,307.46	33,105.63	32,646.86	30,741.47	7,824.03	23.5%
TOTAL EXPENSE		\$ 199,870.00	\$ 192,045.97	\$ 187,667.20	\$ 183,967.64	\$ 185,943.99	\$ 15,902.36	4.1%
NET ORDINARY INCOME		\$ (4,000.00)	\$ 4,537.07	\$ (3,946.25)	\$ (15,901.00)	\$ (23,924.98)	\$ (8,537.07)	-188.2%
Increase over Prior Year		\$ (8,537.07)	\$ 8,483.32	\$ 11,954.75	\$ 8,023.98	\$ 3,583.31		
% Change		-188.2%	-215.0%	-75.2%	-33.5%	-13.0%		

Team Details		2026 Budget	2025 Actual	2024 Actual	2023 Actual	2022 Actuals	\$ Difference	% change
8000	Youth & Family	\$ 100.00	n/a	n/a	n/a	\$ 20.00	n/a	
8150	Tech Team	\$ 100.00	\$ -	\$ 20.14	n/a	n/a	n/a	
8200	Celebration	\$ 32,107.00	\$ 31,611.72	\$ 32,250.39	\$ 31,548.00	\$ 29,761.48	\$ 495.28	1.6%
8300	SAGE	\$ 100.00	\$ 22.98	\$ 136.81	\$ 278.40	\$ 8.74	\$ 77.02	335.2%
8400	Hospitality	\$ 1,600.00	\$ 1,387.92	\$ 648.29	\$ 738.64	\$ 951.25	\$ 212.08	15.3%
8700	Inclusion	\$ 100.00	\$ 284.84	\$ 50.00	\$ 81.35	\$ -	\$ (184.84)	-64.9%
Total		\$ 34,107	\$ 33,307	\$ 33,106	\$ 32,646	\$ 30,721	\$ 799.54	2.4%

Unity Spiritual Center of Lansing

Balance Sheet vs Prior-Year

As of December 31, 2025

	As of Dec 31, 2025	As of Dec 31, 2024 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Lake Trust Checking 7760	14,853.70	25,880.47	(11,026.77)	-42.61%
1010 Lake Trust Savings 7750	2,542.21	2,540.94	1.27	0.05%
1020 Petty Cash	86.72	57.38	29.34	51.13%
1025 Bookstore Cash Box	30.00	30.00	0.00	0.00%
1029 Reserve Accts (Money Mkt) 1620	13,421.64	15,735.33	(2,313.69)	-14.70%
1038 Edward Jones - CD	56,000.00	56,000.00	0.00	0.00%
1038a Edward Jones Money Market	28,044.20	58,572.48	(30,528.28)	-52.12%
Total Bank Accounts	\$ 114,978.47	\$ 158,816.60	\$ (43,838.13)	-27.60%
Other Current Assets				
12000 Undeposited Funds	0.00	20.00	(20.00)	-100.00%
Total Other Current Assets	\$ -	\$ 20.00	\$ (20.00)	-100.00%
Total Current Assets	\$ 114,978.47	\$ 158,836.60	\$ (43,858.13)	-27.61%
Fixed Assets				
Total 1300 Equipment	\$ 126,243.23	\$ 61,025.13	\$ 65,218.10	106.87%
1500 Furniture and Fixtures	\$ 49,222.94	\$ 46,124.12	\$ 3,098.82	6.72%
1600 Real Estate				
Total 1630 2395 Washington Rd	\$ 599,910.00	\$ 599,910.00	\$ -	0.00%
Total 1635 Building Renovations	\$ 293,033.32	\$ 278,983.22	\$ 14,050.10	5.04%
Total 1660 Outbuilding Renovations	\$ 642.37	\$ 642.37	\$ -	0.00%
Total 1670 Land Improvements	\$ 74,498.91	\$ 74,498.91	\$ -	0.00%
Total 1600 Real Estate	\$ 968,084.60	\$ 954,034.50	\$ 14,050.10	1.47%
1900 Acc'd Depreciation/Amortization	(561,140.77)	(478,773.75)	(82,367.02)	-17.20%
Total Fixed Assets	\$ 582,410.00	\$ 582,410.00	\$ -	0.00%
TOTAL ASSETS	\$ 697,388.47	\$ 741,246.60	\$ (43,858.13)	-5.92%
LIABILITIES AND EQUITY				
Liabilities				
Total 2020 Payroll Liabilities Payable	\$ 2,398.07	\$ 3,026.34	\$ (628.27)	-20.76%
Total 2200 Liabilities Held in LT MoMkt	\$ 12,370.64	\$ 24,158.95	\$ (11,788.31)	-48.79%
Total Liabilities	\$ 14,768.71	\$ 27,185.29	\$ (12,416.58)	-45.67%
Equity				
32000 Unrestricted Net Assets	714,061.31	748,163.75	(34,102.44)	-4.56%
Net Revenue	(31,441.55)	(34,102.44)	2,660.89	7.80%
Total Equity	\$ 682,619.76	\$ 714,061.31	\$ (31,441.55)	-4.40%
TOTAL LIABILITIES AND EQUITY	\$ 697,388.47	\$ 741,246.60	\$ (43,858.13)	-5.92%

Unity Spiritual Center of Lansing

Cash Analysis

January 1, 2025 - December 31, 2025

Operational Income

Tithe Income	157,954.00	
Coffee Hour	341.00	
General Fund Raisers	32.64	
In Memory of Donations	450.05	
Special Events	878.43	
Classes - Net	2,325.61	
Rental Income - Net	19,385.91	
Interest Income	4,686.18	
In-Kind Donations	10,382.22	
Bookstore Sales - Net	147.00	
Total		196,583.04

Operational Expenses

2395 Washington Road	35,941.02	
Ministry Operating Expenses	103,135.78	
Tithe Expenses	19,661.71	
Team Expenses	33,307.46	
Total		192,045.97
Net Revenue		4,537.07

Note: No Reserve funds were withdrawn for Operations in 2025.

Operational Reserves Detail

Operational Reserves	31-Dec-25	Annual Interest	Additions	Deductions	1-Jan-25
Lake Trust - Savings	2,542.21	1.27	-		2,540.94
Lake Trust - MoMkt Operational Reserves	1,051.00	213.19	-		837.81
*Edward Jones - MoMkt & CDs	84,044.20	4,471.72	-	(35,000.00)	114,572.48
Balance at 31-Dec-25	\$ 87,637.41	\$ 4,686.18	\$ -	\$ (35,000.00)	\$ 117,951.23
Difference	\$ (30,313.82)				

*\$35,000 withdrawn from Edward Jones to help pay for new HVAC units.